

**Underpayment of Estimated Tax by  
Farmers and Fishermen**▶ Attach to Form 1040, Form 1040NR, or Form 1041.  
▶ See instructions on back.

Identifying number

In most cases, you do not need to file Form 2210-F. The IRS will figure any penalty you owe and send you a bill. File Form 2210-F only if one or both of the boxes in Part I apply to you. If you do not need to file Form 2210-F, you still may use it to figure your penalty. Enter the amount from line 19 on the penalty line of your return but do not attach Form 2210-F.

**Part I** **Reasons for Filing**—If 1a below applies to you, you may be able to lower or eliminate your penalty. But you **must** check that box and file Form 2210-F with your tax return. If 1b below applies to you, check that box and file Form 2210-F with your tax return.

- 1 Check whichever boxes apply (if neither applies, see the text above Part I and **do not file Form 2210-F**):
- a ☐ You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See the instructions for **Waiver of Penalty**.
- b ☐ Your required annual payment (line 14 below) is based on your 2000 tax and you filed or are filing a joint return for either 2000 or 2001 but not for both years.

**Part II** **Figure Your Underpayment**

2	Enter your 2001 tax after credits from Form 1040, line 52; Form 1040NR, line 48; or Form 1041, Schedule G, line 4 . . . . .	2		
3	Other taxes. See instructions . . . . .	3		
4	Add lines 2 and 3 . . . . .	4		
5	Earned income credit . . . . .	5		
6	Additional child tax credit . . . . .	6		
7	Credit for Federal tax paid on fuels . . . . .	7		
8	Add lines 5, 6, and 7 . . . . .	8		
9	Current year tax. Subtract line 8 from line 4 . . . . .	9		
10	Multiply line 9 by 66⅔% . . . . .	10		
11	Withholding taxes. <b>Do not</b> include any estimated tax payments on this line. See instructions . . . . .	11		
12	Subtract line 11 from line 9. If less than \$1,000, stop here; you do not owe the penalty. <b>Do not file Form 2210-F</b> . . . . .	12		
13	Enter the tax shown on your 2000 tax return. <b>Caution:</b> See instructions . . . . .	13		
14	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 10 or line 13 . . . . .	14		
<b>Note:</b> If line 11 is equal to or more than line 14, stop here; you do not owe the penalty. <b>Do not file Form 2210-F unless you checked box 1b above.</b>				
15	Enter the estimated tax payments you made by January 15, 2002, and any Federal income tax and excess social security or railroad retirement tax withheld during 2001. . . . .	15		
16	<b>Underpayment.</b> Subtract line 15 from line 14. If the result is zero or less, stop here; you do not owe the penalty. <b>Do not file Form 2210-F unless you checked box 1b above</b> . . . . .	16		

**Part III** **Figure the Penalty**

17	Enter the date the amount on line 16 was paid or April 15, 2002, whichever is earlier . . . . .	17	/	/ 02
18	Number of days from January 15, 2002, to the date on line 17 . . . . .	18		
19	<b>Penalty.</b> Underpayment on line 16 × $\frac{\text{Number of days on line 18}}{365}$ × .06 . . . . . ▶	19		
<ul style="list-style-type: none"> <li>• Form 1040 filers, enter the amount from line 19 on Form 1040, line 71.</li> <li>• Form 1040NR filers, enter the amount from line 19 on Form 1040NR, line 69.</li> <li>• Form 1041 filers, enter the amount from line 19 on Form 1041, line 26.</li> </ul>				